

S T A T E O F M A I N E  
D E P A R T M E N T O F E D U C A T I O N  
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

LOWELL

2009-10

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	0	0	0	0	0
10 ATTENDING PUPILS (OCTOBER 2008)	0	0	0	0	0
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	0.0	0.0	0.0 ( 0%)	0.0 ( 0%)	0.0

12 Position	K-5	6-8	9-12	=	E.P.S. FTE	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	0.0 (17:1)	0.0 (16:1)	0.0 (15:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	0.0 (250:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.0 (800:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
E. EDUCATION TECHS	0.0 (100:1)	0.0 (100:1)	0.0 (250:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	0.0 (500:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
G. CLERICAL	0.0 (200:1)	0.0 (200:1)	0.0 (200:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0
H. SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	0.0 (315:1)	=	0.0 /	0.0 =	=	.00 X	0 =	=	0	0

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	0	0
B. Supplies and Equipment	329	455	0	0
C. Professional Development	56	56	0	0
D. Instructional Leadership Support	23	23	0	0
E. Co- and Extra-Curricular Student	32	108	0	0
F. System Administration/Support	210	210	0	0
G. Operations & Maintenance	962	1,143	0	0

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	0	0
B. Education & Library Technicians	36.00%	0	0
C. Clerical	29.00%	0	0
D. School Administrators	14.00%	0	0

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.86)	0	0
16 Adjustment for Title I Revenues	0	0

17 TOTALS	0	0
18 E.P.S. RATES	5,032	5,399

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## A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	15.0	13.0	28.0		
	OCTOBER 2006	19.0	9.0	28.0		
	APRIL 2007	20.0	8.0	28.0		
	OCTOBER 2007	28.0	8.0	36.0		
	APRIL 2008	24.0	8.0	32.0		
	OCTOBER 2008	20.0	5.0	25.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	22.0 +	0.00	X	5,032.00	= 110,704.00
	9-12 PUPILS	6.5 +	0.00	X	5,399.00	= 35,093.50
	ADULT EDUC. COURSES AT .1	0.0		X	5,399.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,032.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,399.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .3000	6.6	X .15	X	5,032.00	= 4,981.68
	9-12 DISADVANTAGED @ .3000	2.0	X .15	X	5,399.00	= 1,619.70
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,032.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,399.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	22.0		X	41.00	= 902.00
	9-12 STUDENT ASSESSMENT	6.5		X	41.00	= 266.50
	K-8 TECHNOLOGY RESOURCES	22.0		X	93.00	= 2,046.00
	9-12 TECHNOLOGY RESOURCES	6.5		X	281.00	= 1,826.50
	K-2 PUPILS	10.0	X .10	X	5,032.00	= 5,032.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					162,471.88
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					157,597.72
30	ADJUSTED TOTAL OPERATING ALLOCATION					157,597.72

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B. OTHER SUBSIDIZABLE COSTS

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31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					47,651.60
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	9,098.77	X	102.90%	=	9,362.63
35	TRANSPORTATION - EPS ALLOCATION					17,342.74
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					74,356.97
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					231,954.69

C. DEBT SERVICE ALLOCATIONS

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41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	LOWELL				
		11/01/09 SHARE OF SAD 31 NEW K-5 SCH	11,481.75	1,458.18	12,939.93
		05/01/10 SHARE OF SAD 31 NEW K-5 SCH	0.00	1,093.64	1,093.64
42	TOTAL PRINCIPAL & INTEREST		11,481.75	2,551.82	14,033.57
43	APPROVED LEASES FOR 2008-09 - LOWELL				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - LOWELL				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - LOWELL				0.00
47	TOTAL DEBT SERVICE ALLOCATION				14,033.57
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				245,988.26

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS	OPERATING ALLOCATION	DEBT ALLOCATION	TOWN ALLOCATION
LOWELL	28.5 100.00%	245,988.26	0.00	245,988.26
TOTAL	28.5			245,988.26

	2008 STATE VALUATION X MILL EXPECTATION	TOWN CONTRIBUTION	TOWN ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
LOWELL	39,500,000 6.690	264,255.00	245,988.26	245,988.26	100.00% 6.23M
TOTAL	39,500,000	264,255.00	245,988.26	245,988.26	100.00% 6.23M

E. TOTALS AND ADJUSTMENTS

TOTAL ALLOCATION LOCAL CONTRIBUTION STATE CONTRIBUTION

49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	245,988.26	245,988.26	0.00
49A	ADJUSTMENT FOR DEBT SERVICE PER 20-A MRS A SECTION 15689 SUB-SECTION 2		1,788.57-	1,788.57
49B	ADJUSTMENT FOR 40% OF SPECIAL EDUCATION COSTS		19,060.64-	19,060.64
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	245,988.26	225,139.05	20,849.21
51	PLUS AUDIT ADJUSTMENTS			0.00
52	LESS AUDIT ADJUSTMENTS			0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C	LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			2,382.58
60	ADJUSTED STATE CONTRIBUTION			18,466.63
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 100.00%	STATE SHARE % = 0.00%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 92.49%	STATE SHARE % = 7.51%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION	250,862.42		

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*  
TOTAL LOCAL

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	ALLOCATION	CONTRIBUTION	PERCENT	MILLS
LOWELL	245,988.26	225,139.05	100.00%	5.70
TOTAL	245,988.26	225,139.05	100.00%	5.70

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	369.42	766.51	0.00	0.00
August	369.42	766.51	0.00	0.00
September	369.42	766.52	0.00	0.00
October	369.42	766.52	0.00	0.00
November	369.42	766.52	12,939.93	12,939.93
December	369.42	766.52	0.00	0.00
Janurary	369.42	-1,093.64	0.00	1,093.64
February	369.42	185.52	0.00	0.00
March	369.42	185.52	0.00	0.00
April	369.42	185.52	0.00	0.00
May	369.42	185.52	1,093.64	0.00
June	369.44	185.52	0.00	0.00
Total	4,433.06	4,433.06	14,033.57	14,033.57